

Guide for Completing Form 8823 Low-Income Housing Credit Agencies Report of Noncompliance or Building Disposition

The scope of this guide is limited to guidelines for preparing Form 8823 for submission to the IRS. Taxpayers are responsible for evaluating the tax consequences of noncompliance with IRC §42.

Under no circumstances should the contents of this guide be used or cited as authority for setting or sustaining a technical position.



**Internal
Revenue
Service**

Revised January 2007



IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

Small Business/Self-Employed Mission

The mission of the Small Business/Self-Employed (SB/SE) Division is to provide SB/SE customers top-quality service by educating and informing them of their tax obligations, developing educational products and services, and helping them understand and comply with applicable laws, and to protect the public interest by applying the tax law with integrity and fairness to all.

Prepared by

Internal Revenue Service
Small Business/Self-Employed Division

In collaboration with the
National Council of State Housing Agencies and
It's member States Housing Credit Agencies

This revision of the guide was released in
advance of distribution on the IRS web. Updates and
future revisions will be accessible on www.irs.gov

Questions or comments regarding the Guide should be
addressed to Grace Robertson at Grace.F.Robertson@irs.gov

Revised January 2007